

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Dr. Jerry C. Levin
DOCKET NO.: 04-27294.001-R-1
PARCEL NO.: 05-06-403-028

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Dr. Jerry C. Levin, the appellant, by Attorney Gary H. Smith in Chicago; and the Cook County Board of Review.

The subject property consists of 29,280 square foot parcel improved with two separate buildings. The first building contains a 76-year old, two-story, masonry, single-family dwelling with 5,109 square feet of living area as well as a full basement, three full and one half-baths, and three fireplaces. The second improvement contains a 76-year old, masonry, single-family dwelling with 850 square feet of living area as well as one bathroom and multi-car garage. The appellant is protesting the improvement assessment of the first building.

At hearing, the appellant argued that there was unequal treatment in the assessment process of the improvement as the basis of this appeal.

The appellant's pleadings included data and descriptions of four suggested comparables located within the subject's neighborhood. These properties are improved with a two-story, single-family dwelling of stucco, frame or frame and masonry exterior construction. They range: in baths from three full and one half-baths to five full baths; in age from 25 to 94 years; and in size from 5,037 to 5,458 square feet of living area. Amenities include: a partial or full basement, two or three fireplaces, and a multi-car garage. The improvement assessments range from \$14.83 to \$18.58 per square foot.

At hearing, the appellant's attorney indicated that he had no personal knowledge of whether the suggested comparables contained

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	52,704
IMPR.:	\$	99,582
TOTAL:	\$	152,286

Subject only to the State multiplier as applicable.

PTAB/KPP

more than one improvement, thereon, and that these properties are located within a four-block radius of the subject. On the basis of this comparison, the appellant's attorney requested an assessment reduction.

The board of review submitted "Board of Review Notes on Appeal" wherein the board's final assessment decision was presented reflecting a total improvement assessment of \$99,582 with the first improvement's assessment at \$89,624 or \$17.54 per square foot and the second improvement's assessment at \$9,958 or \$11.72 per square foot. The board of review also submitted copies of property characteristic printouts for the subject and three suggested comparables for each building sited on the subject parcel.

The properties submitted in comparison for the first building contain a two-story, masonry, frame or stucco, single-family dwelling. They range: in baths from two full and three half-baths to five full baths; in age from 36 to 96 years; and in size from 5,155 to 5,472 square feet of living area. Amenities include: a full basement, central air conditioning, and a multi-car garage, while two properties also include two or three fireplaces. The improvement assessments range from \$19.20 to \$23.00 per square foot.

The board's printouts for these properties reflect that the subject was accorded an average condition by the assessor's office, while the suggested comparables were accorded either an average condition or an above average condition without further explanation. At hearing, the board of review's representative testified that he had no personal knowledge as to the distinctions between the various accorded conditions, but that there probably are some differences.

The three properties submitted in comparison to the second building contain a two-story, masonry and frame or stucco, single-family dwelling. They range: in baths from one full and one half-baths to two full baths; in age from 84 to 91 years; and in size from 1,248 to 2,008 square feet of living area. Amenities include: a basement, one fireplace, and a multi-car garage. The improvement assessments range from \$21.93 to \$28.83 per square foot. In addition, the board submitted copies of its file from the board of review's level appeal.

At hearing, the board's representative testified that he has no personal knowledge of: the proximity of the properties to the subject; the differentiation between condition classifications; and whether there is a second improvement located on any of the board's properties.

As a result of its analysis, the board requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The PTAB finds that the appellant has not met this burden and that a reduction in the subject's assessment is not warranted.

In totality for the first improvement, the parties submitted seven equity comparables. The PTAB finds that the appellant's comparables #1 through #3 as well as the board of review's comparable #3 are most similar to the subject property. These comparables contain a two-story, single-family dwelling. They range: in age from 62 to 94 years; in size from 5,037 to 5,472 square feet of living area; and in improvement assessments from \$14.83 to \$19.20 per square foot. In comparison, the subject's 5,109 square foot improvement contains an assessment at \$17.54 per square foot of living area, which is within the range established by these comparables.

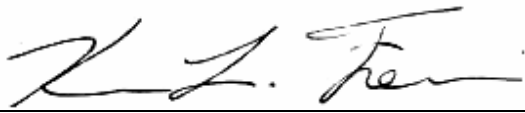
The PTAB further finds that the remaining properties submitted for comparability to the first improvement were accorded diminished weight due to a disparity in improvement age and/or condition.

On the basis of the evidence submitted, the PTAB finds that the appellant has not demonstrated that the subject's improvement is assessed in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's improvement assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.